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STATUTORY INSTRUMENTS

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**2010 No. 2913**

**The London Olympic Games and  
Paralympic Games Tax Regulations 2010**

**Exclusion of certain income, payments or transfers**

9.—(1) Regulation 3 does not apply to income, a payment or transfer in the circumstances set out in paragraph (2) or (3).

(2) Where the income, payment or transfer arises in relation to a competitor performing in a sporting event of the Olympic Games, as a result of—

- (a) a contract entered into on or after the 25th July 2012; or
- (b) any amendment, on or after the 25th July 2012, of a contract entered into before the 25th July 2012.

(3) Where the income, payment or transfer arises in relation to a competitor performing in a sporting event of the Paralympic Games, as a result of—

- (a) a contract entered into on or after the 29th August 2012; or
- (b) any amendment, on or after the 29th August 2012, of a contract entered into before the 29th August 2012.

(4) In this regulation “competitor” has the same meaning as in regulation 5.